



**BOARD OF EQUALIZATION
LEGISLATIVE COMMITTEE MEETING AGENDA
HONORABLE JUDY CHU, CHAIRWOMAN
450 N STREET, SACRAMENTO, ROOM 121
JULY 17, 2007, 9:30 AM**

-----Agenda-----

I. 2007 LEGISLATIVE PROPOSALS

Set forth below are suggestions for Sales and Use Taxes legislation to be sponsored by the Board in the first year of the 2007-2008 Legislative Session (see attachments). Any additional suggestions will be included on the agenda for August 2007.

**Suggestion
Number**

[3-13](#)

Amend Section 7093.6 of the Sales and Use Tax Law to allow the Board to compromise certain final tax liabilities of 1) businesses that are not discontinued or transferred if the final tax liability arises from transactions in which the taxpayer did not receive sales tax or use tax reimbursement, 2) persons liable for successor liability, and 3) consumers incurring a use tax liability. To the extent they are applicable, similar provisions would be incorporated into the Board-administered special taxes and fees programs.

Source: Honorable Bill Leonard

Revenue Impact: \$2 million annual revenue gain.

**Suggestion
Number**

[3-14](#)

Amend Section 6829 of the Sales and Use Tax Law to incorporate a three-year statute of limitations from the date the Board learns that an entity has terminated for issuing a deficiency determination against corporate officers and other responsible persons.

Source: Taxpayers' Rights Advocate

Revenue Impact: The ability to collect revenues deteriorates the longer unpaid amounts remain outstanding. To the extent this proposal results in the Board issuing deficiency determinations against responsible persons sooner, we could expect enhanced collections of those unpaid amounts.

II. LEGISLATIVE BILLS

A. Recommendation for Board Position:

<u>Bill No</u>	<u>Author</u>	<u>Date</u>	<u>Subject</u>	<u>Status</u>
1. SB 111 SCA 4	Ashburn & Migden	04/17/07	Property Tax: Seismic Retrofitting	Assembly Appropriations
2. SB 559	Kehoe	06/27/07	Property Tax: Change in Ownership Exclusion: Registered Domestic Partners	Assembly Appropriations
3. AB 83	Lieber	03/22/07	Property Tax: State- County Property Assessment and Revenue for Education Funding Program (PARE)	Senate Local Government 7/11
4. AB 402	Ma	07/03/07	Property Tax: Change in Ownership -- Foster Children: Residential Co-op Reporting	Senate Revenue and Taxation 7/11

B. For Discussion Only:

1. SB 1024	Kehoe	05/03/07	Emergency Telephone User Surcharge: Clean up	Senate Revenue and Taxation – suspense
2. AB 231	Eng	04/30/07	Emergency Telephone User Surcharge: Basis	Senate Appropriations